



**Financial Statements and Single Audit Reports  
October 31, 2005 and 2004**



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**UTAH HUMANITIES COUNCIL**  
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## TANNER LC

THE CRITICAL KNOWLEDGE SOURCE  
BUSINESS ADVISORS  
AND CERTIFIED PUBLIC ACCOUNTANTS

### INDEPENDENT AUDITORS' REPORT

To the Board of Directors of  
**Utah Humanities Council**  
Salt Lake City, Utah

We have audited the accompanying statement of financial position of **Utah Humanities Council** (the "Council") a non-profit organization, as of October 31, 2005 and 2004, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Council's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **Utah Humanities Council** as of October 31, 2005 and 2004, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 28, 2005, on our consideration of **Utah Humanities Council's** internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audits.

Our audits were performed for the purpose of forming an opinion on the basic financial statements of **Utah Humanities Council** taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audits of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*Tanner LC*

Salt Lake City, Utah  
December 28, 2005



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**UTAH HUMANITIES COUNCIL**  
**Statement of Financial Position**

**October 31,**

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<u><b>Assets</b></u>	<u><b>2005</b></u>	<u><b>2004</b></u>
Cash and cash equivalents	\$ 500,275	\$ 327,927
Investments	219,785	227,065
Grants receivable	248,634	206,838
Other receivables	186	739
Furniture and equipment, net	6,361	4,476
Cash restricted for endowment funds	130,000	130,000
	<hr/>	<hr/>
Total assets	\$ 1,105,241	\$ 897,045
	<hr/>	<hr/>
<u><b>Liabilities and Net Assets</b></u>		
Accounts payable and accrued liabilities	\$ 33,941	\$ 34,214
Regrants payable	29,743	24,288
Deferred revenue	31,794	-
	<hr/>	<hr/>
Total liabilities	95,478	58,502
	<hr/>	<hr/>
Commitments		
Net assets:		
Unrestricted:		
Designated	65,962	60,660
Undesignated	346,427	318,229
Temporarily Restricted	467,374	329,654
Permanently Restricted	130,000	130,000
	<hr/>	<hr/>
	1,009,763	838,543
	<hr/>	<hr/>
Total liabilities and net assets	\$ 1,105,241	\$ 897,045
	<hr/>	<hr/>



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**UTAH HUMANITIES COUNCIL**  
**Statement of Activities**

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**Years Ended October 31,**

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	<b>2005</b>	<b>2004</b>
<b>Unrestricted net assets:</b>		
Support and revenue:		
Government and other grants	\$ 581,180	\$ 593,638
Contributions	252,339	212,175
Other, including investment income	15,482	12,364
	<hr/>	<hr/>
Total unrestricted support and revenue	849,001	818,177
Net assets released from restrictions	<hr/>	<hr/>
	153,339	100,835
	<hr/>	<hr/>
Total unrestricted support and revenue and reclassifications	1,002,340	919,012
	<hr/>	<hr/>
<b>Expenses:</b>		
Program Services:		
Program expenses	572,100	545,824
Grants:		
Regrants	98,690	98,832
Fellowships	7,000	1,944
Teacher Incentive Program	2,250	2,000
Supporting Services:		
Management and general	96,469	102,853
Public relations	76,068	60,818
Fund raising	116,263	93,360
	<hr/>	<hr/>
Total expenses	968,840	905,631
	<hr/>	<hr/>
Increase in unrestricted net assets	33,500	13,381
	<hr/>	<hr/>
<b>Temporarily restricted net assets:</b>		
Government and other grants	131,871	132,015
Contributions	159,188	72,905
Net assets released from restrictions	<hr/>	<hr/>
	(153,339)	(100,835)
	<hr/>	<hr/>
Increase in temporarily restricted net assets	137,720	104,085
	<hr/>	<hr/>
Increase in net assets	171,220	117,466
Net assets, beginning of year	<hr/>	<hr/>
	838,543	721,077
	<hr/>	<hr/>
Net assets, end of year	\$ 1,009,763	\$ 838,543
	<hr/>	<hr/>



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**UTAH HUMANITIES COUNCIL**  
**Statement of Cash Flows**

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**Years Ended October 31,**

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	<b>2005</b>	<b>2004</b>
<b>Cash flows from operating activities:</b>		
Increase in net assets	\$ 171,220	\$ 117,466
Adjustments to reconcile increase in net assets to net cash provided by operating activities:		
Depreciation and amortization	1,615	1,819
Unrealized loss (gain) on investments	7,280	(1,065)
(Increase) decrease in receivables	(41,243)	12,899
Increase (Decrease) in:		
Regrants payable	5,455	(28,738)
Accounts payable and accrued liabilities	(273)	(4,005)
Deferred revenue	31,794	-
Net cash provided by operating activities	<u>175,848</u>	<u>98,376</u>
<b>Cash flows from investing activities:</b>		
Purchase of furniture and equipment	(3,500)	-
Purchase of investments	-	(226,000)
Net cash used in investing activities	<u>(3,500)</u>	<u>(226,000)</u>
<b>Cash flows from financing activities -</b>	<u>-</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	172,348	(127,624)
Cash and cash equivalents at beginning of year	<u>327,927</u>	<u>455,551</u>
Cash and cash equivalents at end of year	<u>\$ 500,275</u>	<u>\$ 327,927</u>



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**UTAH HUMANITIES COUNCIL**  
**Notes to Financial Statements**

**October 31, 2005 and 2004**

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**1. Summary of  
Significant  
Financial  
Accounting  
Policies**

***Organization***

Utah Humanities Council (the "Council") is a private, not-for-profit corporation supported through corporate, foundation and private gifts, and grants from the National Endowment for the Humanities (NEH), the State of Utah, the Salt Lake County Zoo, Arts and Parks Program, and other government programs.

***Financial Statement Presentation***

The Council reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

***Estimates***

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

***Concentration of Credit Risk***

A substantial portion of the Council's revenues and receivables result from grants from government agencies. The Council has receivables of \$210,384 and \$206,838 from these agencies at October 31, 2005 and 2004, respectively.

The Council maintains cash in bank deposit accounts which may exceed federally insured limits. The Council has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash and cash equivalents.

***Cash and Cash Equivalents***

For purposes of the statement of cash flows, the Council considers all highly liquid investments available for current use with an initial maturity of three months or less, and all certificates of deposit, to be cash equivalents.

***Restricted Cash***

Restricted cash represents permanently restricted cash held in endowment funds.





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## UTAH HUMANITIES COUNCIL

### Notes to Financial Statements

*Continued*

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1. **Summary of  
Significant  
Financial  
Accounting  
Policies**  
*Continued*

***Investments***

Investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the change in net assets.

***Receivables***

Receivables are carried at the original billed amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a periodic basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and by using historical experience applied to an aging of accounts. Receivables are written off when deemed uncollectible. Recoveries of receivables previously written off are recorded when received. No allowance for doubtful accounts was considered necessary as of October 31, 2005 and 2004.

***Furniture and Equipment***

Furniture and equipment purchased by the Council is capitalized at cost. The fair value of donated furniture and equipment is similarly capitalized. Depreciation expense is computed on the straight-line basis over the estimated useful lives of the assets. When assets are retired or otherwise disposed of, the cost and related accumulated depreciation are removed from the accounts, and any resulting gain or loss is reflected in the Statement of Activities for the period. Expenditures for maintenance and repairs are charged to expense as incurred.

***Grants Payable***

The Council receives federal money from the National Endowment for the Humanities, a portion of which is granted to other organizations for use in furthering the Council's mission.

***Revenue Recognition and Deferred Revenue***

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.



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## UTAH HUMANITIES COUNCIL

### Notes to Financial Statements

*Continued*

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1. **Summary of  
Significant  
Financial  
Accounting  
Policies**

*Continued*

***Revenue Recognition and Deferred Revenue - Continued***

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions.

Revenue from certain contracts and grants is recognized based on services provided or reimbursable expenses incurred, depending on the terms of the contract. Deferred revenue represents amounts included in receivables or received in cash, but unearned, and will be recognized in the Statement of Activities when earned.

***Donated Services***

No amounts have been reflected in the financial statements for donated services. The Council pays for most services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Council with specific programs and assignments. The Council estimates the value of services provided by the Board of Directors at approximately \$63,000 and \$76,000 for the years ended October 31, 2005 and 2004, respectively.

***Allocation of Expenses***

The Council's policy is to allocate various indirect expenses of administrative overhead to program services based on direct costs and other estimates as they relate to program services.

***Tax Status***

The Council is exempt from Federal income taxes under Internal Revenue Code Section 501(c)(3).

***Reclassification***

Certain amounts in the 2004 financial statements have been reclassified to conform with the presentation of the current year financial statements.



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**UTAH HUMANITIES COUNCIL**  
**Notes to Financial Statements**  
*Continued*

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- 2. Investments**      Investments are stated at fair value and consist of the following at October 31:

	<u>Cost</u>	<u>Fair Value</u>	<u>Unrealized Appreciation (Depreciation)</u>
<b>2005</b>			
Bonds	\$ 226,000	\$ 219,785	\$ (6,215)
<b>2004</b>			
Bonds	\$ 226,000	\$ 227,065	\$ 1,065

The Council recognized income of approximately \$15,500 and \$12,400 from cash and investments (including interest, dividends, and unrealized gains (losses)), for the years ended October 31, 2005 and 2004, respectively.

- 3. Grants Receivable**      Grants receivable exist from the following classes of entities at October 31:

	<u>2005</u>	<u>2004</u>
Government agencies	\$ 210,384	\$ 206,838
Private foundations	38,250	-
	<u>\$ 248,634</u>	<u>\$ 206,838</u>

- 4. Furniture and Equipment**      Furniture and equipment consists of the following at October 31:

	<u>2005</u>	<u>2004</u>
Furniture and equipment	\$ 80,882	\$ 77,382
Accumulated depreciation	(74,521)	(72,906)
	<u>\$ 6,361</u>	<u>\$ 4,476</u>



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## UTAH HUMANITIES COUNCIL

### Notes to Financial Statements

*Continued*

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5. **Designation of Unrestricted Net Assets** The Board of Directors has designated a portion of the Council's unrestricted net assets for the purpose of funding specific programs and future operations in the event of a reduction in future revenues.

6. **Restrictions on Net Assets** Temporarily restricted net assets are available for the following purposes as of October 31:

	2005	2004
Venture	\$ 136,092	\$ 30,000
Motheread/Fatheread	110,291	106,629
Qualifying expenditures pertaining to Zoos, Arts, and Park program	93,449	83,575
We the People	33,672	42,230
Book Festival	27,579	14,758
Weber County	17,245	20,620
TIP	15,913	18,163
Literature Program	12,081	-
Oswald	5,125	6,485
Colton	4,454	6,066
Other	11,473	1,128
	<u>\$ 467,374</u>	<u>\$ 329,654</u>

Permanently restricted net assets as of October 31, 2005 and 2004 consist of the following:

Colton Endowment Fund	\$ 65,000
Delmont Oswald Memorial Fund	<u>65,000</u>
	<u>\$ 130,000</u>



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**UTAH HUMANITIES COUNCIL****Notes to Financial Statements***Continued*

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**7. Government and Other Grants**

Government and other grants revenue consists of the following for the years ended October 31:

	<u>2005</u>	<u>2004</u>
National Endowment for the Humanities grants	\$ 517,280	\$ 542,328
Zoo Arts and Parks funding (ZAP)	109,021	99,575
State of Utah appropriation	75,000	65,000
CCJJ	11,750	18,750
	<u>713,051</u>	<u>725,653</u>
Less temporarily restricted portion	<u>(131,871)</u>	<u>(132,015)</u>
Unrestricted portion	<u>\$ 581,180</u>	<u>\$ 593,638</u>

**8. Grants from the National Endowment for the Humanities**

The Council receives significant funding in the form of grants from the National Endowment for the Humanities (NEH). Such grants are authorized by NEH to be used by the Council for support of eligible projects in the humanities, for program development and for administrative costs of the Council. Such grants are for a five-year period with annual awards in the first three years. Contract No. SO-21800-02 will remain available for expenditures through October 31, 2006. Contract No. SO-50108-05 will remain available for expenditures through October 31, 2009.

During the years ended October 31, 2005 and 2004, the Council received additional grants from NEH for "We the People in Utah." Contract No. BC-50207-04 was available for expenditures through August 31, 2005. Contract No. BC-05257-05 is available for expenditures through December 31, 2006. This grant is authorized by NEH to be used by the Council for support of eligible projects in the humanities related to American history and community programs.



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## UTAH HUMANITIES COUNCIL

### Notes to Financial Statements

*Continued*

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**9. Significant  
Funding  
Sources**

During the years ended October 31, 2005 and 2004, approximately 45% and 53% of the Council's annual revenues were from one funding source (NEH), respectively. A second source (ZAP) provided approximately 10% of the Council's revenues for each of the years ended October 31, 2005 and 2004. Future funds available from these funding sources are subject to potential reductions due to changes in governmental budget allocations and other factors.

**10. Retirement  
Plan**

The Council maintains a defined contribution retirement plan, which covers employees meeting eligibility requirements. The Council contributes an annually determined percentage of eligible employees' salaries to the employees' individual accounts. Council contributions are 100% vested to the employee immediately upon participation in the plan. Retirement expense for the years ended October 31, 2005 and 2004 was approximately \$44,000 and \$41,000, respectively.

**11. Supplemental  
Disclosure of  
Cash Flow  
Information**

Actual amounts paid for interest and income taxes for the years ended October 31 are as follows:

	2005	2004
Interest paid	\$ -	\$ -
Income taxes paid	\$ -	\$ -



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**UTAH HUMANITIES COUNCIL**  
**Schedule of Expenditures of Federal Awards**

Year Ended October 31, 2005

<b>Federal Grantor/ Pass Through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Contract Number</b>	<b>Federal Expenditures</b>
<b>National Foundation on the Arts and the Humanities</b>			
Promotion of the Humanities Federal – State Partnership	*45.129	SO- 21800-02 and SO-50108-05	\$ 463,334
We the People in Utah	45.168	BC-50207-04 and BC-50257-05	77,458
			<u>540,792</u>
<b>Department of Justice</b>			
Juvenile Justice and Delinquency Prevention passed through the State of Utah	16.540	4J37 and 5J37	25,750
			<u>\$ 566,542</u>

**Note 1 - Basis of Presentation**

The above schedule of expenditures of federal awards includes the federal grant activity of Utah Humanities Council and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

\*Denotes a major program



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### **REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**To the Board of Directors of  
Utah Humanities Council**

We have audited the financial statements of Utah Humanities Council (the "Council") as of and for the year ended October 31, 2005, and have issued our report thereon December 28, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

#### **Compliance**

As part of obtaining reasonable assurance about whether Utah Humanities Council's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Utah Humanities Council's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting, would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter that we have reported to the management of Utah Humanities Council in a separate letter dated December 28, 2005.



This report is intended solely for the information of the Board of Directors, management, others within the Council and federal awarding agencies and is not intended to be and should not be used by any one other than these specified parties.

*Tanner LC*

Salt Lake City, Utah  
December 28, 2005



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## TANNER LC

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### **REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

**To the Board of Directors of  
Utah Humanities Council**

#### **Compliance**

We have audited the compliance of Utah Humanities Council (the "Council") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended October 31, 2005. Utah Humanities Council's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of Utah Humanities Council's management. Our responsibility is to express an opinion on Utah Humanities Council's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, "*Audits of States, Local Governments, and Non-Profit Organizations*." Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Utah Humanities Council's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Utah Humanities Council's compliance with those requirements.

In our opinion, Utah Humanities Council complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended October 31, 2005.

### **Internal Control Over Compliance**

The management of Utah Humanities Council is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Utah Humanities Council's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information of the Board of Directors, management, others within the Council and federal awarding agencies, and is not intended to be and should not be used by any one other than those specified parties.

*Tanner LC*

Salt Lake City, Utah  
December 28, 2005



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**UTAH HUMANITIES COUNCIL**  
**Schedule of Findings and Questioned Costs**

**Year Ended October 31, 2005**

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**Section I - Summary of Auditors' Results**

Financial Statements

Type of auditor's report issued: Unqualified.

Internal control over financial reporting:

- Material weakness(es) identified? ☐ yes ☒ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Noncompliance material to financial statements noted? ☐ yes ☒ no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? ☐ yes ☒ no
- Reportable condition(s) identified that are not considered to be material weaknesses? ☐ yes ☒ none reported

Type of auditor's report issued on compliance for major programs: Unqualified.

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? ☐ yes ☒ no

Identification of major program:

CFDA Number

Name of Federal Program or Cluster

45.129

Promotion of the Humanities – Federal-State Partnership

Dollar threshold used to distinguish between type A and type B programs: \$300,000

Auditee qualified as low-risk auditee? ☒ yes ☐ no



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**UTAH HUMANITIES COUNCIL**  
**Schedule of Findings and Questioned Costs**  
*Continued*

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**Section II - Financial Statement Findings**

No findings were noted related to our audit of the basic financial statements.

**Section III - Federal Award Findings and Questioned Costs**

No findings or questioned costs were noted related to our audit of the major federal award program.



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**UTAH HUMANITIES COUNCIL**  
**Summary Schedule of Prior Audit Findings**

**Year Ended October 31, 2005**

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There are no findings from prior years' audits to be reported in this schedule.